

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

OMB No. 1545-0074

2005

Attachment
Sequence No. **07**

▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A and B (Form 1040).**

Name(s) shown on Form 1040

Your social security number

**Medical
and
Dental
Expenses**

Caution. Do not include expenses reimbursed or paid by others.

- 1** Medical and dental expenses (see page A-2) **1**
- 2** Enter amount from Form 1040, line 38 **2**
- 3** Multiply line 2 by 7.5% (.075) **3**
- 4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

**Taxes You
Paid**

(See
page A-2.)

5 State and local (**check only one box**):

- a** ☐ Income taxes, or
- b** ☐ General sales taxes (see page A-2) }

- 6** Real estate taxes (see page A-3) **6**
- 7** Personal property taxes **7**
- 8** Other taxes. List type and amount ▶ **8**
- 9** Add lines 5 through 8 **9**

**Interest
You Paid**

(See
page A-3.)

- 10** Home mortgage interest and points reported to you on Form 1098 **10**
- 11** Home mortgage interest not reported to you on Form 1098. If paid
to the person from whom you bought the home, see page A-4
and show that person's name, identifying no., and address ▶ **11**

Note.

Personal
interest is
not
deductible.

- 12** Points not reported to you on Form 1098. See page A-4
for special rules **12**
- 13** Investment interest. Attach Form 4952 if required. (See
page A-4.) **13**
- 14** Add lines 10 through 13 **14**

**Gifts to
Charity**

If you made a
gift and got a
benefit for it,
see page A-4.

- 15** Gifts by cash or check. If you made any gift of \$250 or
more, see page A-4 **15**
- 16** Other than by cash or check. If any gift of \$250 or more,
see page A-4. You **must** attach Form 8283 if over \$500 **16**
- 17** Carryover from prior year **17**
- 18** Add lines 15 through 17 **18**

**Casualty and
Theft Losses**

- 19** Casualty or theft loss(es). Attach Form 4684. (See page A-5.) **19**

**Job Expenses
and Most
Other
Miscellaneous
Deductions**

(See
page A-5.)

- 20** Unreimbursed employee expenses—job travel, union
dues, job education, etc. Attach Form 2106 or 2106-EZ
if required. (See page A-6.) ▶ **20**
- 21** Tax preparation fees **21**
- 22** Other expenses—investment, safe deposit box, etc. List
type and amount ▶ **22**
- 23** Add lines 20 through 22 **23**
- 24** Enter amount from Form 1040, line 38 **24**
- 25** Multiply line 24 by 2% (.02) **25**
- 26** Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- **26**

**Other
Miscellaneous
Deductions**

- 27** Other—from list on page A-6. List type and amount ▶ **27**

**Total
Itemized
Deductions**

- 28** Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)?
☐ **No.** Your deduction is not limited. Add the amounts in the far right column
for lines 4 through 27. Also, enter this amount on Form 1040, line 40. } ▶ **28**
☐ **Yes.** Your deduction may be limited. See page A-6 for the amount to enter.
- 29** If you elect to itemize deductions even though they are less than your standard deduction, check here ☐